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-and-

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Attorneys for Emhart Technologies, Inc.

**UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----x	
In re:	:
DANA CORPORATION, <i>et al.</i> ,	:
Debtors.	:
-----x	
EMHART TEKNOLOGIES, INC.,	:
Appellant,	:
v.	:
DANA CORPORATION, <i>et al.</i> ,	:
Appellee.	:
-----x	

Chapter 11
Bankruptcy Case No.: 06-10354 (BRL)
(Jointly Administered)
District Court Case No.: 07-cv-05461-PAC

NOTICE OF WITHDRAWAL OF APPEAL

PLEASE TAKE NOTICE:

Pursuant to the terms of the settlement described in the *Notice of Settlement of Claims and Related Matters with Emhart Technologies, Inc. d/b/a Emhart Fastening Technologies and Emhart Technologies LLC* [Bankr. Ct. Docket No. 6991] (the "Notice of Settlement") filed by the

above-captioned debtors with the United States Bankruptcy Court for the Southern District of New York on November 19, 2007 and the consideration to be received with respect thereto, and no objections having been filed as of December 3, 2007 at 4:00 p.m. to such Notice of Settlement, Emhart Technologies, Inc. hereby withdraws its appeal of the *Memorandum Decision Regarding Reclamation Claims under Section 546(c) of the BAPCPA* entered April 19, 2007 by the Honorable Burton R. Lifland of the United States Bankruptcy Court for the Southern District of New York and Order related thereto entered April 25, 2007. *Case Closed.*

Dated: New York, New York
December 4, 2007

HAHN & HESSEN LLP

/s/ Mark T. Power

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SO ORDERED: DEC 07 2007
Paul A. Crotty
HON. PAUL A. CROTTY
UNITED STATES DISTRICT JUDGE